IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 14TH NOVEMBER 2007 / 23RD KARTHIKA 1929

OP.No. 22811 of 2000(N)

PETITIONER:

M/S. ARATHI TRADERS, VADAVANNOOR P.O., KOLLAMKODE, PALAKKAD DISTRICT, REPRESENTED BY ITS PARTNER,K.P. MOHANACHANDRAN.

BY ADV. SRI.V.P.SUKUMAR
SRI.BOBBY JOHN

RESPONDENTS:
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1. SALES TAX OFFICER, CHITTOOR, PALAKKAD DIST.

2. THE DEPUTY TAHSILDAR (RR), TALUK OFFICE, KARTHIKAPPALLY, AT HARIPAD, ALAPPUZHA.

BY GOVERNMENT PLEADER SRI. K.P. PRADEEP

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 14/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP 38373 OF 2000 IN OP 22811 OF 2000

DISMISSED

14.11.2007 SD/-C.N.RAMACHANDRAN NAIR, JUDGE.

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE NOTICE DATED 6.5.2000 RECEIVED BY TWO PARTNERS OF THE FIRM FROM THE 2ND RESPONDENT.

EXT.P2 TRUE COPY OF THE REPRESENTATION DATED 26.6.2000 SUBMITTED BY THE PETITIONER BEFORE THE FIRST RESPONDENT.

EXT.P3 TRUE COPY OF THE NOTICE DATED 1.8.2000 RECEIVED BY THE PETITIONER FROM THE 2ND RESPONDENT UNDER SECTION 34 OF THE RR ACT.

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N. RAMACHANDRAN NAIR, J.

O.P. NO. 22811 OF 2000

Dated this the 14th day of November, 2007

JUDGMENT

While the grievance of the petitioner is that revenue recovery is initiated without completion of assessment, Government Pleader submitted that assessment was completed on 15.7.1996 and petitioner has in fact filed appeal and the first appellate authority decided the appeal on merits. In the circumstances, O.P. is closed leaving freedom to the petitioner to follow up further appeal against the first appellate order if advised.

(C.N. RAMACHANDRAN NAIR)
Judge